

The Accountant

General Index

Volume 186: Nos 5574-5598
January to June 1982



GEE & CO (PUBLISHERS) LIMITED
151 STRAND LONDON WC2R 1JJ

Volume 186: Nos 5574-5598

January to June 1982

a...Articles

b...Correspondence

A

AAPA (Association of Authorised Public Accountants)	147 781
AAT (Association of Accounting Technicians)	375 408 587
ACA (Association of Certified Accountants)	587 618
ACASS (Association of Chartered Accountants	
Student Societies)	147 439-41 651 653
APC (Audit Practices Committee)	68 180 619 633
ASC (Accounting Standards Committee)	107 409 549 778
Accounting Standards Committee	107 409 549 778
Active, progressive society, An (<i>Robert Spicer</i>)	463
Adkins, Roy—Falling into the hands of the receiver	575-7
Agriculture	46-7 186 559 660 690-1 800 802
Aid and advice abound (<i>Graham Butler</i>)	157
Aid from Government coffers (<i>Aidan O'Rourke</i>)	766
All work and no pay (<i>Raymond Bishop</i>)	763-4
Allen, David—"Take a gamble, young man"	56-7
Allocation of Costs, The (<i>David McLeish</i>)	311-12
Alternatives to Domestic Rates	528-9
Amersham issue	294
Annual reports can be interesting (<i>Douglas Craik</i>)	604-7
As the Romans do- or did (<i>Derrick Owles</i>)	530-1
Association of Accounting Firms International	2
Association of Accounting Technicians	375 408 587
Association of Authorised Public Accountants	147 781
Association of Certified Accountants	587 618
Association of Chartered Accountants	
Student Societies	147 439-41 651 653
Association of Professional Computer Consultants	149
Assurance. See Insurance.	
Audit	
APC booklet (<i>Companies Act 1981 and the Auditor</i>)	619 633
Argyll Foods	69 71
British Gas Committee	686
Committees	683
Draft guideline	533
Duties of auditors	620 685
ED by International Federation of Accountants	533
European Court	336
Fees	747
'Fictitious earnings'	249
Fiduciary duty to ratepayers	685
Health Authorities	407
Internal	167-8
J. Walter Thompson Fraud	714
Local Authorities	334 516 586 684 717
Management Representations	180
National Office	69
PAYE	527
Powers of District Auditors	2
Privacy	459
Qualification of Firestone accounts	189
Reports on CCA Accounts	68
Responsibilities of auditors	623
Small building society	109
Stock-taking	37
Third party liability	443
Uncertainty (to whom to report)	715
Audit Commission	780 785
Audit Practices Committee	68 180 619 633
Australia	210 833

B

BBC	494-5
Bandey, Derek C.—Looking at the outside	303 305
Banks	
American in UK	394-5
Annual reports	651
Cashless pay	276 289 780
Charges	547 833
Cleared cheques	549
Competing with accountancy firms	819 836 838
Credit cards	533 633
Dot matrix printers	778
Electronic technology	359-61
'Getting Married' scheme	273
Home loans	152
Interest-bearing current accounts	229
International Trade Services	633
Lending policies	486-7
Loans for self-employed	350
Management accounts under-used by	848
Monthly income account	663
Moving out of London	257
Nordic	295
Profits	156 256 446 560-1
Results	560-1
Role in curbing inflation	392-3
Saturday opening	688 855
Small exporters' scheme	699
Start-up loan	276
Tax avoidance	248
Tax on profits	156 256 446
UK versus foreign	361-4
Barrett, Frank—Value for money with duty free	642
Basic portfolio theory, The (<i>Brian Coyle</i>)	322-4
Benefits of development in the enterprise zones	
(<i>Robert S. Langton</i>)	795 797
Birmingham and West Midlands Society of Chartered	
Accountants	763 766
Bishop, Raymond—All work and no pay	763-4
Black economy	628 685 687 725
Blackstone, Tim—Healthy life on the farm	667-8
Blackstone, Tim—In-touch Tynemouth FCA in Westminster	465
Book Reviews	
Accountants' and Administrators' Handbook 1982	84
Accounting and Human Information Processing (<i>R. Libby</i>)	834
Accounting Evolution to 1900 (<i>A. C. Littleton</i>)	85
Cases in Auditing Practice (ed. <i>T. A. Lee and others</i>)	835
Contract Cost Escalation Causes (<i>K. P. Gee</i>)	85
Financial Modelling in Corporation Management	
(ed. <i>J. W. Bryant</i>)	835
Guide to Savings and Investments, A. (<i>James Rowlett</i>)	761
Hambrax Tax Guide, The (<i>A. S. Silke and W. I. Sinclair</i>)	491
International Investor and Financial Information, The	
(<i>T. A. Lee and D. P. Tweedie</i>)	492
Introduction to Computers and Information Processing	
(<i>Don Cassel and Martin Jackson</i>)	831
Legal Framework, The (<i>R. K. Bradley and R. A. Clark</i>)	736
Loose on Liquidators (<i>M. Crystal and J. Higham</i>)	735
Managing for Profit (Patrick R. Mills)	835
Managing Your Company's Finances (<i>Richard L. Hargreaves and</i>	
<i>Robert H. Smith</i>)	705

Managing Your Company's Finances (cont.)

Manual of Possible Solutions (ed. <i>T. A. Lee and others</i>)	835
Marketing Company Shares (<i>David Fanning</i>)	705
Pensions for the Self-Employed (<i>Mark Daniel</i>)	492
Powers of Attorney (<i>T. Aldridge</i>)	491
Practical Calculations for Business Studies (<i>John Wiley</i>)	491
Redundancy: How to turn a disaster into an opportunity (<i>Bryan Harkness</i>)	277
Rewarding Management (<i>Tony Vernon-Harcourt</i>)	735
Rowland's Tax Guide (ed, <i>Nigel Eastaway and others</i>)	277
Statistical Auditing (<i>Andrew D. Bailey</i>)	277
Statistical Sampling for Accountants (<i>T. M. F. Smith</i>)	761
Statistics Workshop (<i>Stanley Letchford</i>)	761
Success in Investment (<i>R. G. Winfield and S. J. Curry</i>)	84
Tax and Financial Planning for Profitable Partnerships (<i>Nigel Eastaway and Brian Gilligan</i>)	492
Tax Investigation Handbook (<i>Michael Reader</i>)	834-5
Tax on Maintenance Payments (<i>D. B. Williams and Joel Newman</i>)	735
Taxation and Trusts (<i>G. W. Thomas</i>)	705
Taxation for Executors and Trustees (<i>Anthony R. Mells</i>)	705
Theory and Practice of Money (<i>Jennie Hawthorne</i>)	84-5
Tolley's Capital Transfer Tax 1981-2 (<i>Eric Harvey</i>)	835
Tolley's Corporation Tax 1981-2 (<i>G. Saunders and D. Harrington</i>)	735
Tolley's Income Tax 1981-2 (<i>Eric Harvey</i>)	492
Zero Based Budgeting (Binder Hamlyn Fry)	748
British Rail	481
British Steel Corporation	593
British Telecom	454-5 459 564
Broadbent, D. C.—Taxing company car users	826-7
Buckett, Alan—Shop around for VAT-free exports	596-8
Budget, The	14-16 379 410-11 446
Building Societies	
Abbey National 5-year plan	503
Accountability	721
Alfreton fraud	849
Audit	109
Budget changes	410
Cassette for the blind	503
Credit cards	294 599
Differential interest rates	17 314 350
Fixed rate bond	875
Investors' protection	624
Lending by	314
Monetary controls	699
Negotiable Bonds	228
Pension Bonds	663
Survey of investment	125
Travellers' cheques	875
Burmah Oil	659-60 752
Business names	181 213 406 438 445
Business Start-Up Scheme	179 374 381 466-8 517 548 747
Butler, Graham—Aid and advice abound	157

C

CASSL (Chartered Accountants Student Societies

London)	653-4 846
CBI (Confederation of British Industry)	229
CCA (Current Cost Accounting)	
Compliance	37
Controversy	375 657 746 849 853
Different Years	107
Dissatisfaction of companies	37 650
Government and	335
Royal Dutch/Shell and	625-6
Three-year trial	179
UK versus US systems	153-4
Use by Phillips	377
CCAB (Consultative Committee of Accountancy Bodies)	
CTT on Trusts	187-8
Budget reform	847
Business Start-Up Scheme	179
Company law consolidation	248
Company residence	248
Development Land Tax	559-60
Guideline awaited	37
Integration of bodies	519
Meeting with Revenue re Ramsay	557
9th Directive	5
Paid cheques	549
Pension scheme accounts	849
Rating system	589
Reaction to Finance Bill	685

CGT (Capital Gains Tax)

Abolition desired by Stock Exchange	228
Back-dating relief	481
Changes	261
Indexation	803
Inflation	183
Inland Revenue publications	188
Leasebacks	46-7
Non-residents	15
'Paper for paper' rule	82

CIPFA (Chartered Institute of Public Finance and Accountancy)

71 146 149 517 618 782-5

CTT (Capital Transfer Tax)	
CCAB and Institute of Taxation	187-8
Changes under review	260-1
Impact of	155-6
Insurance plan	601
'Newspaper obituary notice'	49
Relief on agricultural property	559

CTT changes under review (*Barry McCutcheon*)

260-1

Calculating and using learning curves (*Tim Good*)

86-8

Canada

5 701 863

Canada calls for specialists (*Renny Englebert*)

701

Capital Gains Tax, see CGT

Capital Transfer Tax, see CTT

Chadwick, Leslie and Waddington, Alan—Mail order:

201-2

a risky return

Chapman's Bookshop

778

Chartered Accountants' Benevolent Society

589

Chartered Accountants Student Societies London

653-4 846

Chartered Institute of Public Finance and Accountancy

71 146 149 517 618 782-5

Cheap software for modelling

164-5

Chequepoint

734

Civil service, accountants in

652 748

Clemson, John—Hotels: Riding out the Recession

122-4

Clemson, John—Living in a fool's paradise

424-6

Coats Patons

787

Cockhill, Roger—Opportunities in the United States

497-9

Companies House

445 548

Competition to

445 548

Overseas companies in UK

651

Postal sale of microfiches

336

Postal searches

246

Register of Business Names

445

Registration of new companies

37 290 747

Company

683

Audit committees

37 290

'Births and deaths'

37 290

Directors

213 247

Efficiency hindered by accountants

439

Law

248 652

Overseas, in UK

651

Purchase of own shares

379-83 862

Reports and accounts

54-6 69 71 604-7

Computer

757-60

Accountancy practices

149

Association of Professional Computer Consultants

454-5 459

British Telecom

22-5 631

Bureaux

618

CIPFA package for local authorities

164-5

Cheap software for modelling

762

Data protection legislation

163

EEC-IBM clash

359-61

Electronic banking

317-18

Electronic office

317-18

Government aid for expert system

320-1

ICL

320

IR job losses

290

Indemnity scheme

832

Micro-C stores

563

Nixdorf system

762

Package costs

167

Predicting share prices

683 692

Register of graduates

747

Repetitious work

287

Selection of

25 629-31

Stock control

459

Stubbs Gazette on

163

Telephone monitoring by

321

Which Computer? Show

25

Confederation of British Industry

229

Consultative Committee of Accountancy Bodies, see CCAB

Cork Committee (Insolvency Law Review Committee)

407 623 814 817-19 828-9 844

Council of Foreign Bondholders	533
Council for the Securities Industry	523
<i>Coyle, Brian</i> —The basic portfolio theory	322-4
<i>Cozens, David G.</i> —Indexation of personal allowances	78-80
<i>Craik, Douglas</i> —Annual reports can be interesting	604-7
<i>Craik, Douglas</i> —Dangling debit syndrome, The	54-6
<i>Craik, Douglas</i> —Funds flow and the lesser evil	222-4
<i>Craik, Douglas</i> —Room at inn for change	450-2
Credit cards	294 599
Credit control	201-2
Crime	565
<i>Croda International</i>	659-60 752
<i>Culverhouse, Alan</i> —Through the maze in stages	308-9
<i>Current Accounting Law and Practice</i>	653
Current Cost Accounting see CCA	

D

Dangling debit syndrome, The (<i>Douglas Craik</i>)	54-6
Demergers	185-6
Denial of stock relief, The (<i>H.S.A. Macnair</i>)	118-19
Department of Industry	459
Department of the Environment	780
Department of Trade, Business names	445
Claim for recognition	715
Company accounts	69 71
Foreign currency	107
Fourth City and Commercial Investment Trust	151
Inspectors' reports	651
Licensed security dealers	106
Reckless trading	146 151
Deposit Protection Scheme	249
Dickie Dirts	480
Disclosure	550
Distribution	602-3 607 870-2
<i>Michael Donne</i> —Flying into turbulence	635-9

E

EEC (European Economic Community), Accounting regulation	212
Community funds	262-3 346-7
Compensation for nationalisation	148
IBM anti-trust case	762
Prospects	262-3
Regional development	228
Textile industry	315
UK and EMS	18-19 216 754
EMS (European Monetary System)	18-19 216 754
<i>Education and Training—A Policy Framework for the Future</i>	80-1
Electra Risk Capital	148
Electronic office, The (<i>John Lamb</i>)	317-18
<i>Ellison, R. J.</i> —A local society	160
Employment	162 229 290 745
<i>Englebert, Renny</i> —Canada calls for specialists	701
<i>Englebert, Renny</i> —Keen interest in municipal audits	863
Enterprise Zones	716 795 797
Estate agents	652 752
Euroflame Holdings	334 438
Europe, see EEC	
European Economic Community, see EEC	18-19 216 754
European Monetary System	466-8
Eversley, John—Starting a business in the North East	
Examinations Common CCAB	587
ICAEW	286 336 407 574
ICAS	407 815
ICMA	290
Irish Institute	181
Society of Company and Commercial Accountants	215
Exchange rates, see foreign currency	
Exempt company of Bahrain, The (<i>D. R. Harris</i>)	792-3

The Accountant

F

FASB (Federal Accounting Standards Bureau)	106 108 127 189 469 732 830
Factoring	192 275 781
Falling into the hands of the receiver (<i>Roy Adkins</i>)	575-7
Farming	46-7 186 559 660 690-1 800 802
Farmland performance (<i>W. R. A. Ross</i>)	800 802
Fear of sale and leaseback (<i>Tim Simon</i>)	671-2
Federal Accounting Standards Bureau	106 108 127 189 469 732 830
Fellowship in accountancy	286
Finance	

Enterprise zones	716 795 797
GLC fares	4 7 68 108 121 587
Government	816 875
Grant for urban projects	50
Green Paper	109
Grant to British Rail	481
Incentive grants to small businesses	162
Loans	74-5 462-3 502
Local authority	3 69 515 528-9
National Debt	190-1
National Health Service	748
Rating	479 535 589 652
Small businesses	162 816
See also gilt-edged stocks, investment, investment trusts and unit trusts	
Finance Bill	453 490 685 693-4 726-7 755-6 790-1 862
Fine Art Funding	765
<i>Fitzgerald, James</i> —What American banks have to offer the UK	394-5
<i>Flying into turbulence (Michael Donne)</i>	635-9
Foreign currency	108 189 287 848
<i>Frazer, Patrick</i> —Revolution in the banking business	359-61
Funds flow and the lesser evil (<i>Douglas Craik</i>)	222-4
<i>Future Participation of Students, The</i>	37 39 48
Futures markets	552 658 723 725

G

GEC	185-6
GLC (Greater London Council)	4 7 68 108 121 587
Gallium arsenide	73-4
Gee's bookshop	778
Getting the best deal (<i>John Lamb</i>)	629-31
Gilt-edged stocks	259 382 563 822
<i>Glendinning, Professor Robert</i> —An overall view of business	602-3 607
<i>Glendinning, Professor Robert</i> —Total distribution in perspective	870-2
<i>Godfrey, Raymond</i> —Planning for tax	305 307
<i>Good, Tim</i> —Calculating and using learning curves	86-8
Gold	221 274 658 767 788-9
<i>Gower Report (Report of the Commission on the Review of Investor Protection)</i>	106 152 652
Graduates	67 586 591 747
Grand Metropolitan	298-9 450-2
Greater accountability in marketing budgets (<i>Angus Maitland</i>)	230-2
Greater London Council	4 7 68 108 121 587
<i>Groom, Michael</i> —Taking it and leaving it	354 357-8
Growth in '82—but from where? (<i>Stuart Valentine</i>)	20-1

H

<i>Hall, Alan</i> —Working in the less developed countries	91 93 98
<i>Hallett, Mike</i> —Private investment in property	798-9
<i>Harris, D. R.</i> —The exempt company of Bahrain	792-3
Health, See also under insurance	442 665-70
Healthy life on the farm (<i>Tim Blackstone</i>)	667-8
Hong Kong	34
Hope for Merseyside (<i>Robert Parker</i>)	159
Hotels: Riding out the recession (<i>John Clemison</i>)	122-4
House prices	125 449 600
How to set up an internal audit (<i>J. K. Isaacs</i>)	168-70
How to solve those CGT problems of leasebacks (<i>G. R. Williams</i>)	46-7

I

Insurance (and assurance) (cont.)		V
Directors	865-9	
Divers	765	
Disease	349	
Efficiency for tax purposes	571-3 865-9	
Endowment	569-70 767	
Executive Incentive Plan	16	
Exempt income bond	765	
Fire losses	461-2	
Fleetassist	832	
Flexible cover	16 730	
Flexible saving	535	
Friendly societies	126	
Group rates	161 193	
Guaranteed income bond	161	
HM forces	563 700	
Hallmark Investment	804	
Hauliers	664	
Health	228 349 428 700 832 874	
Household	874	
Increasing Cover plan	700	
Indexation	462 535 600-1 632	
Inflation	664	
Inheritance Trust	534-5	
Instalment premiums	276	
Kidnap cover	803	
Legal costs of employers	16	
Lloyds' members	804	
Loans	804 831	
'Loanback'	767	
Loss of fees	82-3	
Losses (fire)	461-2	
'Money-back'	502	
Mortgage protection	161 874-5	
Motor, see vehicle		
Non-smokers	136 273	
Occupational risks	462	
Ombudsman	389	
Open-ended endowment	767	
Personal pensions, against	804	
Pleasure craft	274	
Premises	16 276 503	
Premiums	276 502 831	
Recreational risks	462	
Repatriation	349	
School Fees	136 389	
Second-hand bonds	837-8	
Selecting a life office	731	
Self-employed, for	875	
Single premium bond	875	
Spouses	136	
Step-up plan	874	
Tax-efficiency	571-3 865-9	
Tax-exempt income bond	765	
Ten-year	600	
Term	632 831	
Theft	136	
Transport	194-5	
Travel	16 82 563	
Underwriting losses	555	
Unemployment and redundancy	873-4	
Unit-linked	428 567-8 728-9 733	
Vehicle	16 49 125-6 315 600 664 700 765 832 874	
Waiver of benefit	276	
International Accounting Standards Committee	287 289	
International Federation of Accountants	533	
Into computer businesses (John Lamb)	757-60	
In-touch Tynemouth FCA in Westminster (Tim Blackstone)	465	
Investment		
Australia	823	
Bonds linked to insurance funds	388	
Bonds written on joint life	315	
Building Society, in	125	
Diamonds versus gold	502	
Expatriates, for	95 97	
Gower report	652	
Licensed dealers	106	
Managed funds	126	
Mineral resources	823	
Multi-currency fund	664	
National Savings Certificates	832-3	
Natural Resources Bond	734	
Off-shore fund	17	
Paper sector	825	
Property	798-9	
Protection of investors	106 652	

Investment (cont.)

Recovery may be led by	595
SAYE	563
Sector switching	114
Single premium bond	734
US shares	192
<i>See also</i> finance, gilt-edged stocks, gold, investment trusts and unit trusts	
Investment for expatriates (Richard Thornton)	95 97
Investment on trading (Philip Spencer)	860-2
Investment trusts	10-11 161 186 385
Investor Relations Society	781
Isaacs, J. K.—How to set up an internal audit	168-70
'It's only cash that matters' (Keith Wickenden)	264-5

J

Joint Disciplinary Scheme	684 849
---------------------------	---------

K

Keen interest in municipal audits (Renny Englebert)	863
Kina Holdings	288

L

LSCA (London Society of Chartered Accountants)	548 550 621-2 651-4 846
Laker Group	180 184
Lamb, John—The electronic office	317-18
Lamb, John—Cheap software for modelling	164-5
Lamb, John—Getting the best deal	629-31
Lamb, John—Into computer businesses	757-60
Langley, Colin—Tax planning for the expatriate	116-17
Langton, Robert S.—Benefits of development in the enterprise zones	795 797
Laser scanning	759-60
Law reports	
Investment income of 'unincorporated association' (Conservative and Unionist Central Office v Burrell)	15
Let property: no interest relief (Ockenden v Mackley)	229
National Insurance contributions (Martin v O'Sullivan)	275
Leasing	222-4 288 336 527 549
Lesney	817 820
Liquidation	480-1 546 814 817
Liverpool Society of Chartered Accountants	160
Living in a fool's paradise (John Clemison)	424-6
Loader, Roy Centenary celebrations	763 766
Local authorities	536-7 546 586-7 594-5 618 621 652 747
<i>See also</i> under audit and finance	
Local Government Finance Bill (No. 2)	516
Local society, A (R. J. Ellison)	160
London Society of Chartered Accountants	548 550 621-2 651-4 846
Looking at the outside (Derek C. Bandey)	303 305
Lovable	439 517

M

McCutcheon, Barry—CTT changes under review	260-1
McLeish, David—The allocation of costs	311-12
Macnair, H. S. A.—The denial of stock relief	118-19
McWhirter, Alex—When the fair price is not the fare price	639-41
Mail order: a risky return (Leslie Chadwick and Alan Waddington)	201-2
Maitland, Angus—Greater accountability in marketing budgets	230-2
Management buyouts	390-1 395 515 682 688 855
Management buyouts in fashion (Graham Williams)	390-1 395
Management Consultants' Association	715
Managing to make a higher profit (Mike Treays)	51-2
Marketing	230-4
Mergers	162 185-6 448-9 479 688
Microfilm	781
Midlands, The	763-6
Monetarism	521-2
Monopolies and Mergers Commission	72 377 523 682

Mortgages

Accountants, for	351
Approved pension funds, for	125
'Getting Married' scheme	273
Halifax grants fewer	314
Interest rates	17 50 564
Joint Scottish scheme	17
Older property, on	193
Personal pension policy	274
Tax relief	5 790-1
'Top-up'	564

N

National Association of Pension Funds	778
National Association of Securities Dealers and Investment Managers	501-2
National Coal Board	35 377
North East, The	462-8
Northern Society of Chartered Accountants	463-4
Norton Warburg	817
National Federation of Self-Employed and Small Businesses	516 559

O

Office rents	197 199-200
Oil	
Exploration	299
North Sea	3
OPEC	414 488 857
Output	414 446
Prices	221 384-5 414 417-18 488 857
Refining capacity	417-18
Shares	446
Opportunities in the United States (Roger Cockhill)	497
O'Rourke, Aidan—Aid from Government coffers	766
Overall view of business, An (Professor Robert Glendinning)	602-3 607
Ownes, Derrick—As the Romans do—or did	530-1
Ownes, Derrick—Product liability in the USA	237-8

P

P & O	650
Parker, Robert—Hope for Merseyside	159
Pattern of office rents, The (Russell Schiller)	197 199-200
Pensions	
Brochure re choice of plan	83
CCAB discussion paper	849
Considered in stages	308-9
Contracting in or out	734
Costs	178 212 311-12
Criteria for personal plans	350
Death before retirement	134
Directors	535
Doctors	833
Fund managers on boards	287
Government actuary's review	303 305 335
Index-linked	873
Individual top-up	663
Inflation and	549
Job changes	778 873
'Loanbacks'	50 126
Own versus insured scheme for directors	535
Performance of funds	664
Personal	126 273 350 804
Portable Executive plan	873
Return of funds option	564
Self-employed	17 128 130 133
Small firms	17
Tax planning	305 307
'Top-up'	535 663
Unit-linked	832
Versatile individual plan	136
Planning for tax (Raymond Godfrey)	305 307
Platt, C. J.—A simple matter of omission	460
Private investment in property (Mike Hallett)	798-9

Product advertising—money well spent? (Don Cowley)	232-4
Product liability in the USA (Derrick Owles)	237-8
Professional Accountants Insolvency Association	478
Profit forecasting	212
Property	
CTT relief	559
Commercial	161
Farm rents	186
Management service	51-3
Market in USA	497-9
Office rents	197 199-200
Review	795-802
Sale and leaseback	671-2
Surplus office space	500
Time-sharing	354 357-8
Vacant floorspace	765

R

Rates (local authority)	479 528-9 535 589 652
Receivership	
Banks and	481
Basic principles of	575-7
Companies for sale	781
Laker Group	180 184
Lesney's	817 820
Lovable	439 517
Overhaul needed	748
Investigators as receivers	478 514 549
See also Cork	
Reducing the sickness bill cost-effectively (Dr Beric Wright)	668-70
Report of the Commission on the Review of Investor Protection (Gower Report)	106 152 652
Research	210 217 548 551
Revolution in the banking business (Patrick Frazer)	359-61
Room at inn for a change (Douglas Craik)	450
Ross, W. R. A.—Farmland performance	800-802
Royal Dutch/Shell	625-6 650

S

SSAP 1 (associated companies)	589
SSAP 16 (Current Cost Accounting) <i>see</i> CCA	
SCATE (Scottish Chartered Accountants Trust for Education)	409
Salaries	67 148 586 591 619 651
Schiller, Russell—The pattern of office rents	197 199-200
Scotland	50
Scottish Accounts Commission	685
Shop around for VAT-free exports (Alan Buckett)	596-8
Sickness benefit	780
Silicon chip	73-4
Simon, Tim—Fear of sale and leaseback	671-2
Simple matter of omission, A (C. J. Platt)	460
Small businesses	
Accounting for leases	549
Aid for	286 714 816
British Steel Corporation and	593
Charterhouse Group calls for aid	286
Government loan guarantee	715
Incentive grants	162
Legal insurance scheme	336
Merseyside	587
North East, in	466-8
North West, in	157
Preferential treatment for	714
Prompt payment to	618
Risk capital for	816
Social Science Research Council	210 217
Society of Company and Commercial Accountants	684 715
Souster, P. J. R.—Insolvency practice after the Cork Report	828-9 844
Spencer, Philip—Investment or trading?	860-2
Spicer, Robert—An active, progressive society	463-4
Starting a business in the North East (John Eversley)	466-8
Stock Exchange, The	
Abolition of CGT	228
Commissions	41 446 462
Estate agents	752

Stock Exchange, The (cont.)	
Financial services of brokers	184
Gower Report	106 152 652
Prediction by computer	683 692
Privately held equities	859
Rule book questioned	8
Unlisted Securities Market	152
Stress: effects and controls (Dr. Kenneth Trick)	665-6
Student Societies	214 247 288 337 377 439-41 514 621 653-4 745
Students	
CIPFA course changes	517
Guide to Companies Act 1981	682
ICAEW report on Future Participation	37 39 48 80-1
Living costs	846-7
Portfolio theory	322-4
Salaries of	586
Special meeting of ICAEW	286
Time bar	440 779 847
Trade union membership	440
Subscriptions	650 684 817
Supermarkets	218 722-3

T

'Take a gamble, young man' (David Allen)	56-7
Take-overs	523
Taking it and leaving it (Michael Groom)	354 357-8
Tax cases	
Avery Jones v CIR	388-9
Berry v Warnett	699
Bond v Pickford	275
CIR v Brandenburg	313
CIR v Exxon Corporation	388-9
CIR v Levy	632
CIR v Metrolands (Property Finance)	427-8
CIR v Stype investments	599
CIR v Trustees of Sir John Aird's settlement	49
Cairns v McDiarmid	49
Cheatle v CIR	313
Clore deceased, in re	599
Coates v Arndale Properties Ltd	501
Cole Brothers Ltd v Phillips	461
Conservative and Unionist Central Office v Burrell	15
Cooper v C. & J. Clark	274-5
Copal Clothing v Hindmarsh	389
Furniss v Dawson	82
Gittos v Barclay	428
Hawkins v Fuller	461
Leedale v Lewis	15
Pilkington Brothers v CIR	152
Roome v Edwards	275
Strathalmond v CIR	388-9
Toovey v Pepper	15
Wicker v Fraser	427
Williams v Evans	349
Tax planning for the expatriate (Colin Langley)	116-17

Taxation	
Agencies	557
Agency workers	5
Avoidance (banks)	248
Avoidance (Pilkington case)	120
Black economy	628 685 687 725
Budget changes	379-83
Capital allowances	335
Capital Gains Tax, <i>see</i> CGT	
Capital Transfer Tax, <i>see</i> CTT	
Certificates of tax deposit	
Company cars	120
Company residence	68 248 287 344-5 662
Corporation Tax	44-5
Court decisions needed	12-13
Deferred provisions	621
Development Land Tax	313 427 559-60
Divorce	526
Double	192 559 601
Farmers and	46-7
Fraud over Clore estate?	515
Freelance journalists	589
Group tax department	76-7
Havens	502 662
ICAEW on 'Payments on Termination'	248
Green Paper (Corporation Tax)	44-5

Taxation (cont.)

Inland Revenue leaflets	313 427
Inland Revenue statistics	220-1
Last minute Budget checklist	300-1
Life insurance	571-3
Losses on gifts	178
Married couples	377
Maternity pay	564
North Sea oil	3
Official errors	534
PAYE audit procedure	286
'Payments on Termination'	248
Penlee lifeboat appeal	35
Personal allowances	78-80
Petroleum revenue	662
Planning for the expatriate	116-17
Ramsay decision	557
Relief for interest	549
Residence (of companies)	68 248 287 344-5 662
Rules on agencies	108
Sickness benefit	534
Slow payment (USA)	830
Stock relief	118-19
Strike benefits	409
Tobacco	341-2
US Federal income tax returns	189
Understatement of income	460
Unemployment benefit	334 339
Upstream loans	662
Value Added Tax, <i>see VAT</i>	
'What happens when someone dies'	313
Working abroad	559
<i>See also</i> Budget and Finance Bill	
Taxing company car users (<i>D. C. Broadbent</i>)	826-7
Thatcher, The Rt Hon Mrs Margaret	68
Thornton, Richard—Investment for expatriates	95 97
Through the maze in stages (<i>Alan Culverhouse</i>)	308-9
Total distribution in perspective (<i>Prof. Robert Glendinning</i>)	870-2
'Touting for business'	36
Training, industry, in	66
Treays, Mike—Managing to make a higher profit	51-3
Trick, Dr. Kenneth—Stress: effects and control	665-6
Trimby, Lawrence—Viable alternatives to domestic rates	528-9
Trusthouse Forte	450-2
Unit trusts	
American Special Situations	351
Basildon Fund	517 747
Business Start-Up Scheme	517
Colour film	831
Gilt-edged	50
Investment in property	15
Investment trusts	16
MENCAP	514 714
Performance	273 501
Record sales	501
Royal Life	600
Switching service	193
US	765 767
Wide choice of managers	427
United Dominions Trust	193

V**VAT (Value Added Tax)**

Attacked by National Federation of the Self-Employed	286 293
Bad debt relief	557
Budget changes	410
Buildings on	489 524-5 716
Business in divisions	748
Concert halls	661
Enlargement of dwelling	661-2
Entertainment	747 749
Exchange rates	107 248
Fees on appeal	34
Firm of accountants liable	683
Gold coins, on	484 848
Leaflet re stately homes	633
NCB pension fund appeal	235
Open University	178
Petrol claims	747
Stately homes	633
Time-sharing	662
Working party on	588
Zero-rated building work	489 524-5
Valentine, Stuart—Growth in '82—but from where?	20-1
Value for money with duty free (<i>Frank Barrett</i>)	642
Viable alternatives to domestic rates (<i>Laurence Trimby</i>)	528-9
Vosper	781

U**UK and foreign banks—spot the difference**
(*Alasdair J. W. Watson*)

USA	361-4
Automotive industry	189
Budget secrets	469
FASB	106 108 127 189 469 732 830
Financial Accounting Foundation	732
Firestone	189
Foreign currency	127
Internal Revenue Service	469 830
Income Tax	127 189 732
Interest rates	751
Jurisdiction over British company	530-1
Product liability	237-8
Property market	497-9
Securities and Exchange Commission	830
Unit trusts	192-3 765 767
Ventures in	298
World recession and	554

W**Watson, Alasdair J. W.—UK and foreign banks—spot the difference**

What American banks have to offer the UK (<i>James Fitzgerald</i>)	394-5
<i>What happens when someone dies</i>	313
When the fair price is not the fare price (<i>Alex McWhirter</i>)	639-41
Wickenden, Keith—'It's only cash that matters'	264-5
Williams, G. R.—How to solve those CGT problems of leasebacks	46-7
Williams, Graham—Management buyouts in fashion	390-1 395
Women accountants	515
Working abroad	91 93 98 210 559
Working in the less developed countries (<i>Alan Hall</i>)	91 93 98
Worshipful Company of Chartered Accountants	35
Wright, Dr. Beric—Reducing the sickness bill cost-effectively	668 670

Y**Young Chartered Accountants' Group**

